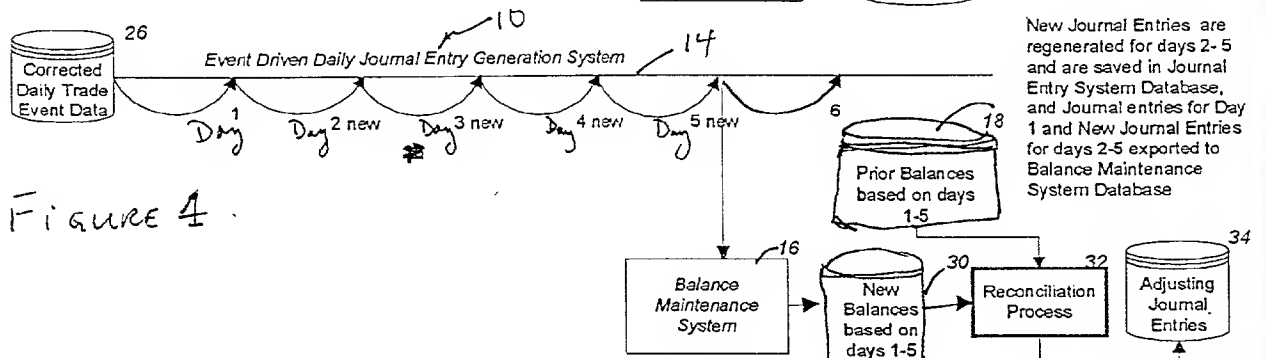
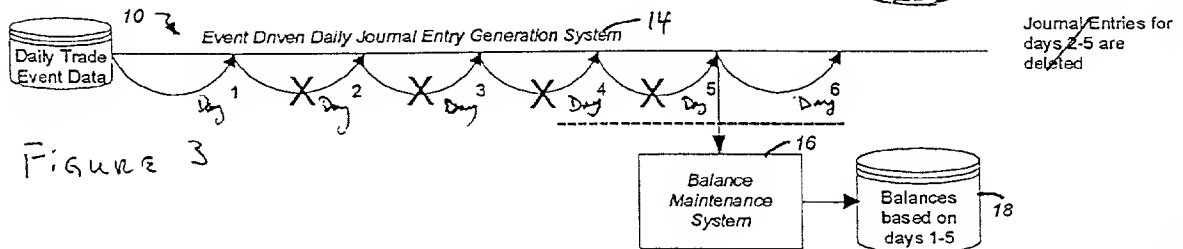
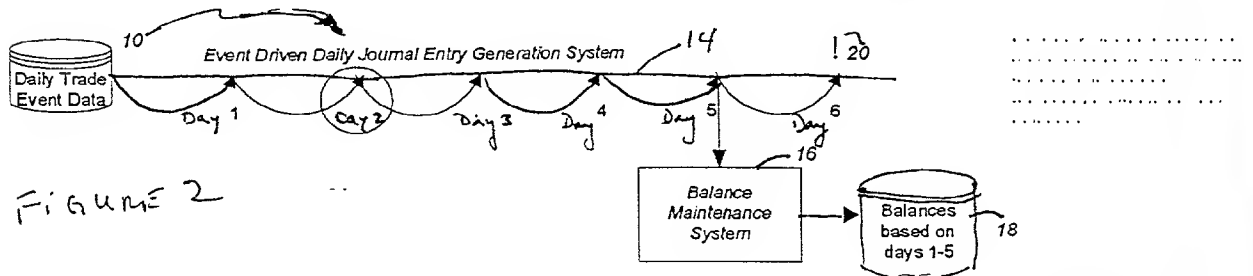
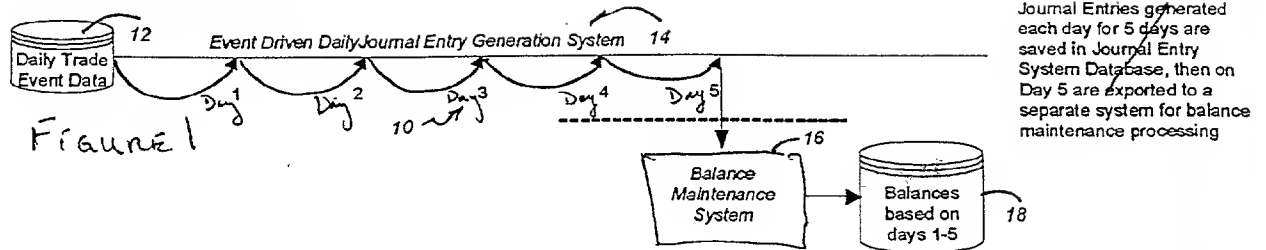
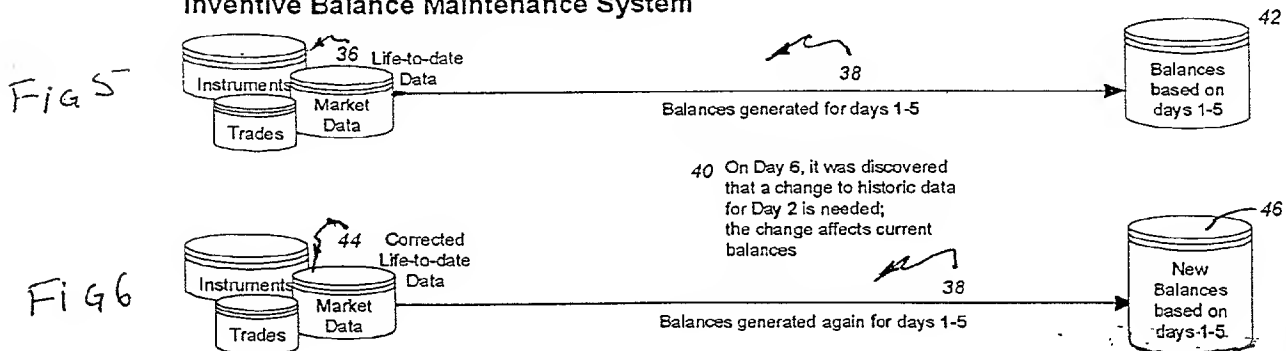


Current State of the Art



Inventive Balance Maintenance System



FIGURE

AccDxlr

Files: ?

SELECTION

Account: INTERNAL

Date: 05-Oct-01 Mark Field: 0 Functional currency: USD Compute CPriceBPF

Variables:

STORAGE

Company Directory: TEST.HTM File Extension: Rat File Print Report unknown

EXECUTE HISTORY DISMISS

00007716-11501

| PaSals: Edit Meta Accounts | | | |
|----------------------------|---------------------|---|--|
| File Edit Report | | | |
| NEW ACCOUNT | | | |
| Account Name | | | |
| ASSET | Cash | 1 | exp [(IPFIP-IPAS) * (IPFIP-IPAS)] / 2 --> MarketValue |
| ASSET | Cash:Interest | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> MarketValue |
| ASSET | Cash:Principal | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> MarketValue |
| ASSET | MarketValue | 1 | exp [(IPFIP-IPAS) * (IPFIP-IPAS)] / 2 --> Expense:Inter |
| ASSET | MarketValue:AI | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |
| ASSET | MarketValue:AFV | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |
| ASSET | Pending | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |
| ASSET | Pending:AI | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |
| ASSET | Pending:Prin | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |
| ASSET | Purch | 1 | exp - (IPFIP-IPFIP) --> MarketValue |
| ASSET | Purch:Int | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> MarketValue |
| ASSET | Purch:Prin | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> MarketValue |
| INCOME | Income | 1 | |
| INCOME | Income:CapGain | 1 | |
| INCOME | Income:Interest | 1 | |
| EXPENSE | Expense | 1 | |
| EXPENSE | Expense:CapGain | 1 | |
| EXPENSE | Expense:Interest | 1 | |
| MEMO | Notional | 1 | |
| MEMO | Notional:SettleDate | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |
| MEMO | Notional:TradeDate | 1 | if (expIsFuture) { exp - (IPFIP-IPFIP) } else { exp (IPFIP) - IP --> Expense:Exp |

FIGURE 9

09997716-112501

PASs - Pending-AI Meta Account

Files Edit Update

Meta Account: AI

Summary Account? Trade Matching Global

Asset Liability Equity Income Expense Memo

Parent Meta Account: Pending

Acronym:

Short Description: Pending AI

Long Description: pending accrued interest

Synchronized? Style: Incremental Mask trade level detail?

Rule 78

VALIDATE

Functional Rule

Offset Account: Purch Int

Outposting Account

74

76

70

FIGURE 5/10

090716.112601

PAS SubLedger System II

File Edit Run Help

Master Account: PRINCIPAL_30_CNO

Effective Date: 09-Oct-2001

Mark Thread: 0

User Opts:

Internal Account: 231CP

☐ Run in fast mode

Script

```
# Note delta here is just the change in value from AsOfDate to EffectiveDate
#
switch [[Attribute $A]] {
  Hedged {set HedgedDelta [expr ($HedgedDelta+([Balance
  Hedging {set HedgingDelta [expr ($HedgingDelta+([Balance
```

Stdout

stdout redirected to window...

Effective Date 09-Oct-2001

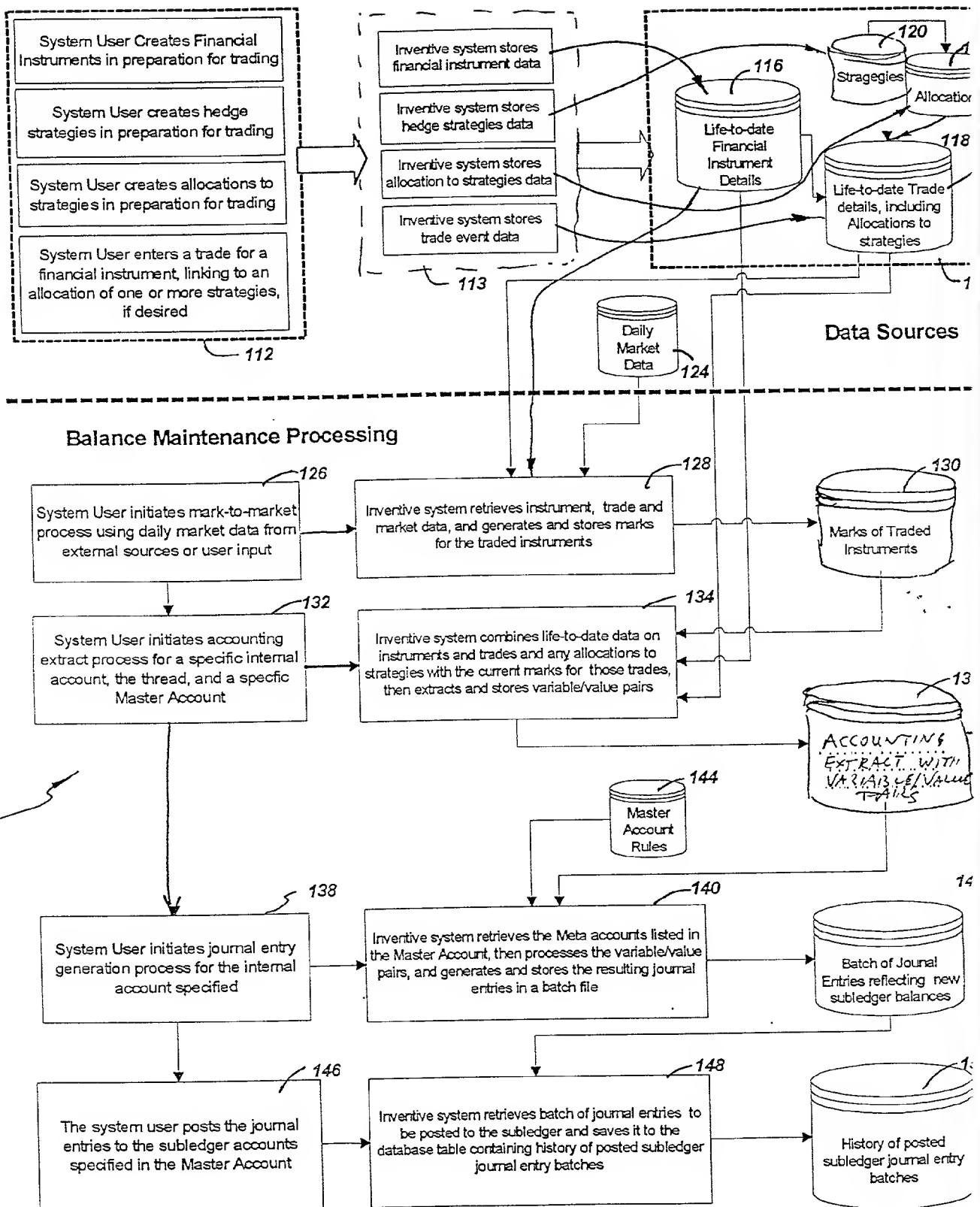
AsOfDate

----- Processing Strategy of Ledger_53b238_cLedger_p is NONE -----

Stderr

stderr redirected to window...

FIGURE 8 //



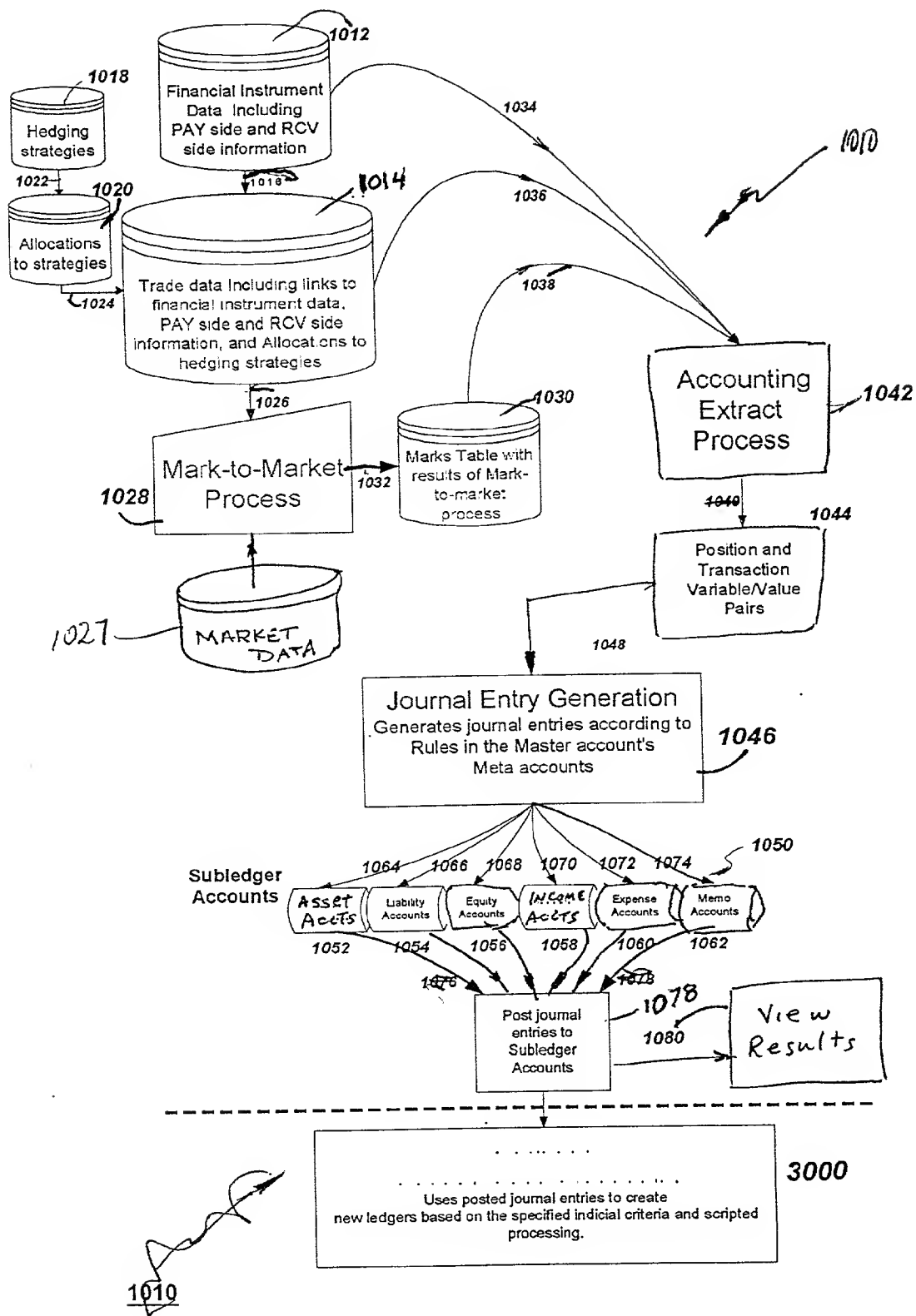


FIGURE 8/3

Determine Arguments and Conditional Parameters for Processing

Read jeGen arguments:
ACCT, THREAD, DATE, FUNCTIONAL CCY

Conditional parameters:

- "Process Only extracted Valuable?"
- /user/initialization file instructions

(we will reference these below)

1046

Partial ordering of the meta account for the specified Master Account

Ordering is required for balance maintenance offsetting logic. Ordering is based on the offsets specified in the meta account. At this point, only a partial order can be set, since dynamic offsets are only known for certain at the transaction level.

Form Nominal Balance

Process Trade Events

Journal entries created for the Summation and the cLedgerBalance selection are based on Master account/Meta account processing structure categorized by the indicial attributes of a journal entry.

CCY
Internal Account
Side
Strategy
Attribute
Dealer
Trade ID

Read next annotated trade event from the Accounting Extract. This information is taken from the Valuable and Trade information.

The annotated trade events data uses the terms of the trade and the specifics of Valuable traded. These annotated trading events are broken out into position elements by bi-lateral positions and any allocated strategy percents. The number of position elements involved will dictate the number of journal entries to be created at the end of the process.

2010

A

AA

FIGURE 914

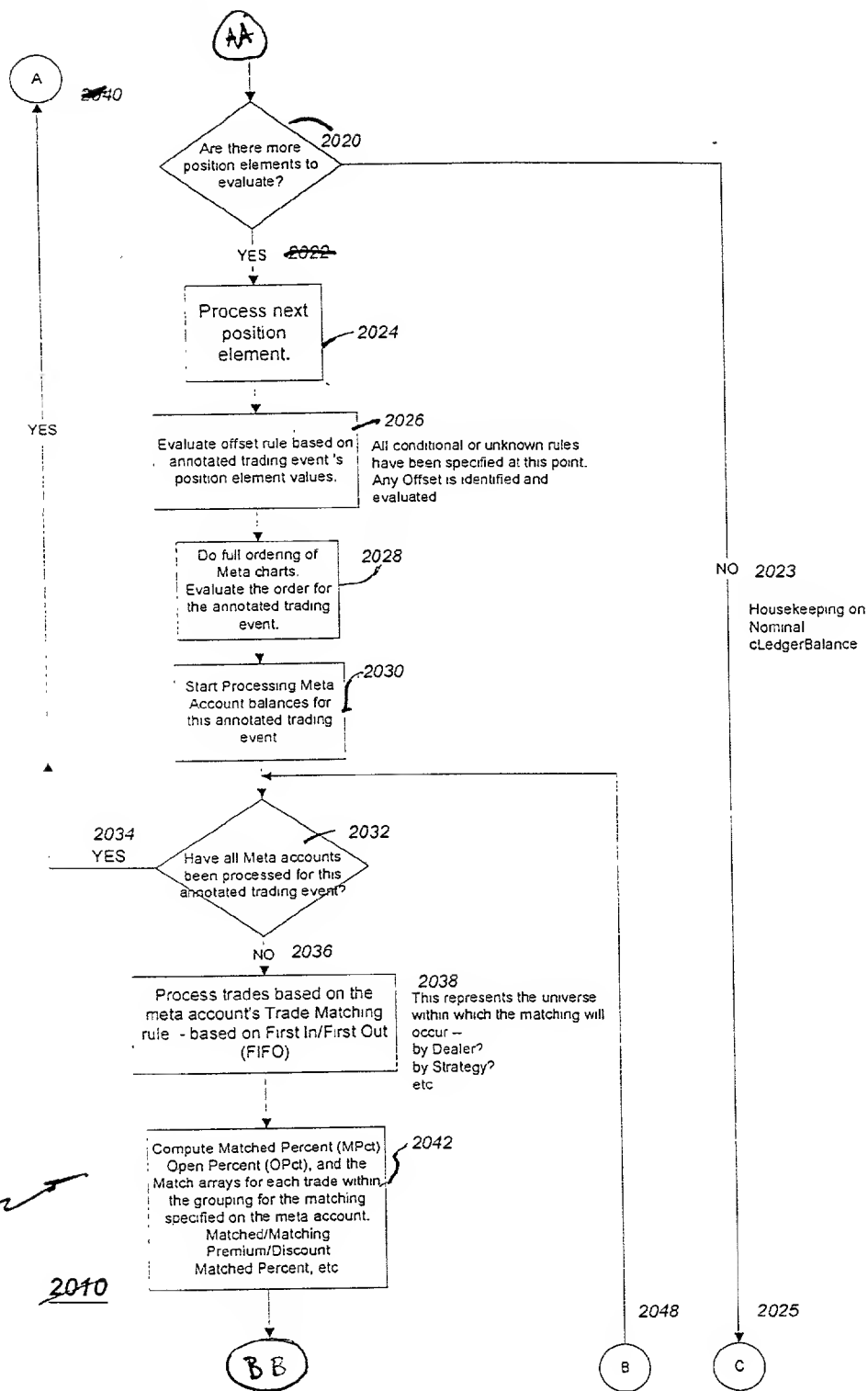
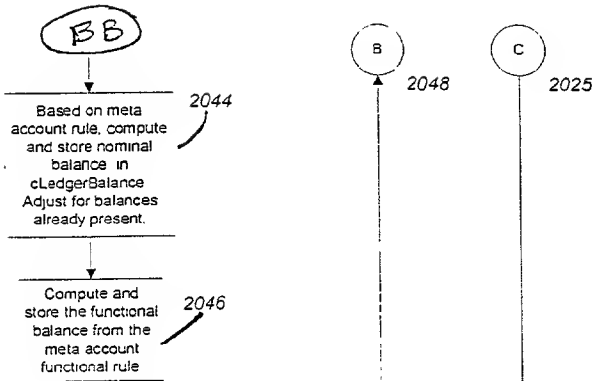


FIGURE 10¹⁵

Accumulate this nominal meta account balance in cLedgerBalance
Accumulate the nominal offset meta account balance in the prior balance portion of cLedgerBalance

This process also forms a cLedgerBalance for non-synchronized accounts by accumulating offsets



Compress Trade ID Level Details

Compress Trade ID level of detail on nominal cLedgerBalance for all meta accounts where the flag "Mask Trade Detail" is set to yes

Housekeeping on Nominal cLedgerBalance

Construct Historic Balances

Form Historic prior balances from Posted Batches

History of Posted Journal Entry Batches

Only update balances on extracted instruments?

Select Entries from all posted Summary/PAS batches delimited by the instruments in extract being processed.

Brings in the right prior balances for consideration

Select entries from all posted Summary/PAS batches for the Thread and Account prior to the effective date.

Examine these historic prior balances using the indicial criteria.

Merge Historic and Nominal Balance Structures

Merge historic and nominal balance structures.

Using the matching algorithms based on the indicial criteria, merge the two sets of balances

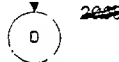


FIGURE 11/16

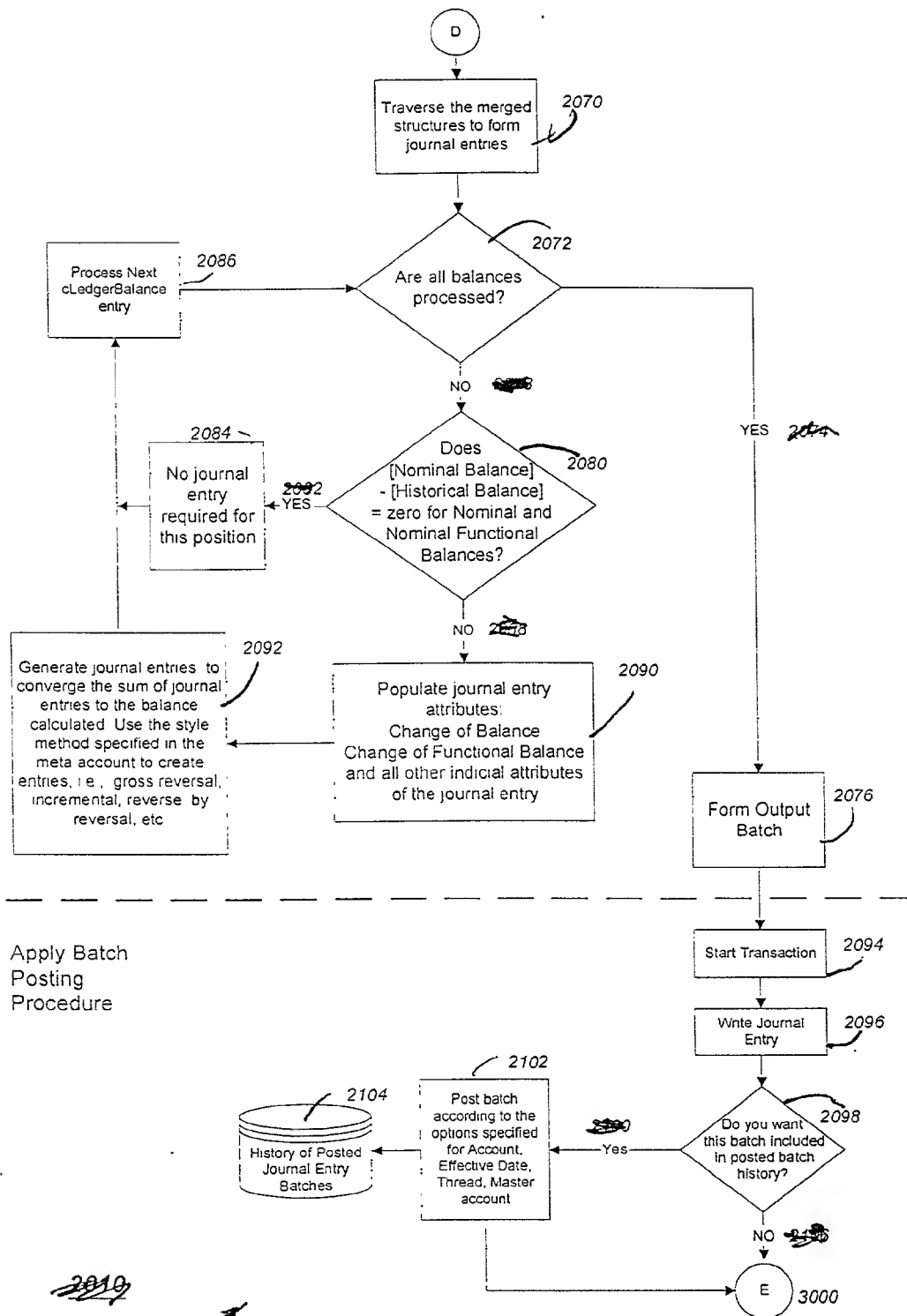


FIGURE 12 17

Optional
Second Pass
Processing

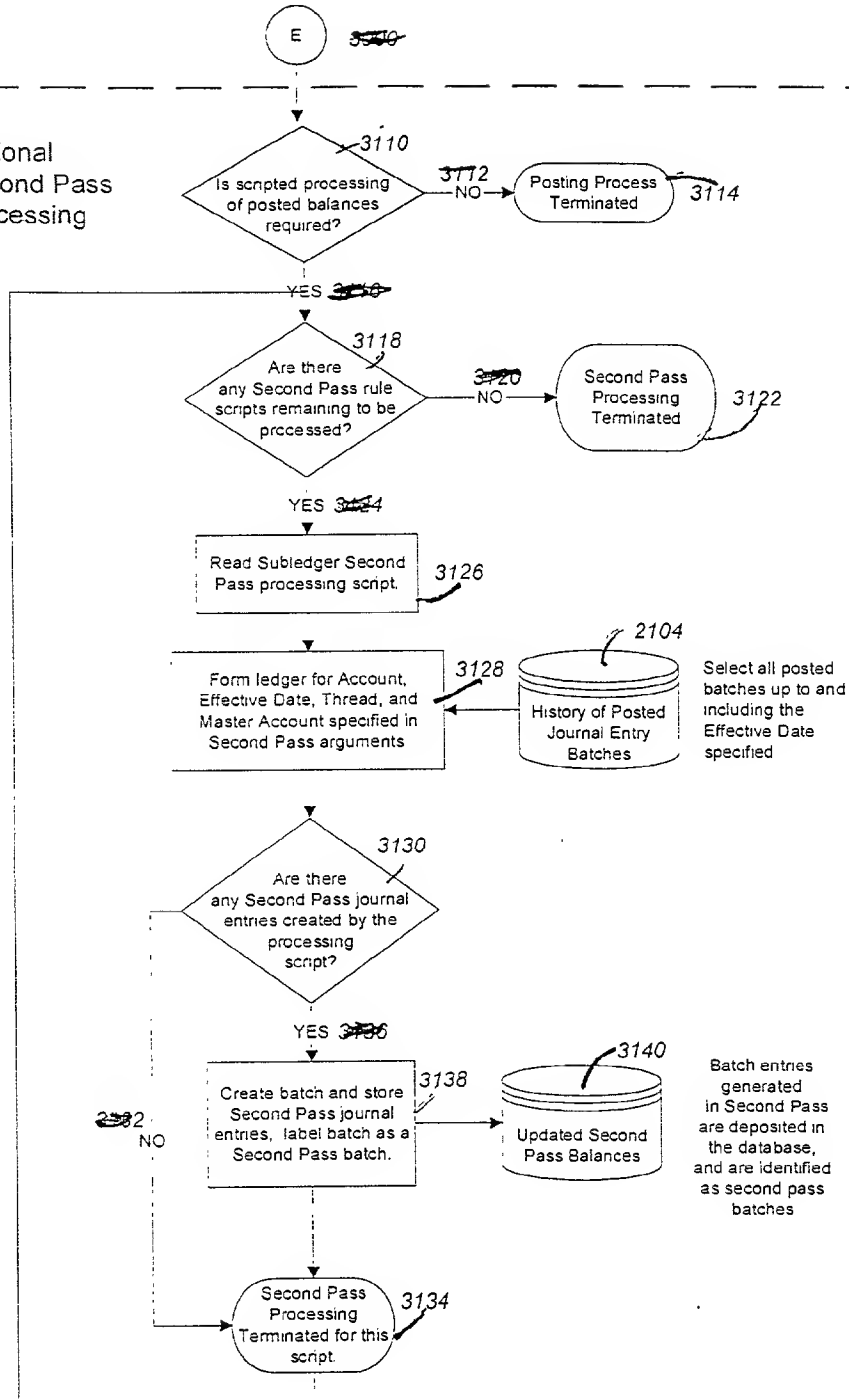


FIGURE 18